

Internal Revenue Service, Treasury

§ 801.1

the balance remaining in the Presidential Primary Matching Payment Account.

(c) *Payments to candidates in the case of shortfall.* If the amount certified by the Commission in a calendar month exceeds the balance in the Presidential Primary Matching Payment Account on the last day of the calendar month, the amount paid to a candidate for that month under paragraph (a) of this section is the amount determined by multiplying the amount certified by the Commission for the candidate during the calendar month by the ratio of the balance in the account on the last day of the calendar month over the total amount certified by the Commission for all the candidates during the calendar month. Any amount certified by the Commission, but not paid to a candidate because of this paragraph (c), is treated as an amount certified by the Commission for that candidate during the succeeding calendar month.

(d) *Example.* The provisions of paragraph (c) of this section may be illustrated by the following example.

Example. X, Y, and Z are eligible candidates. On February 11, 1992, the Secretary receives certifications by the Commission for X in the amount of \$2000x and Y in the amount of \$500x. There is no certification for Z. The Secretary does not receive any other certifications during February 1992. On February 29, 1992, the balance in the Presidential Primary Matching Payment Account is \$1500x. Under paragraph (c) of this section, X's payment for February 1992 is \$1200x (\$2000x (the amount certified by the Commission for X during February 1992) multiplied by \$1500x (the balance in the account on the last day of February 1992) over \$2500x (the total amount certified by the Commission for all candidates during February 1992)). The amount not paid to X, \$800x (\$2000x minus \$1200x), is treated as certified by the Commission for X during March 1992, the succeeding calendar month. Under paragraph (c) of this section, Y's payment for February 1992 is \$300x (\$500x multiplied by \$1500x over \$2500x). The amount not paid to Y, \$200x (\$500x minus \$300x), is treated as certified by the Commission for Y during March 1992. On March 10, 1992, no certifications are received for X and Y, but the Secretary receives a certification by the Commission for Z in the amount of \$2600x. The Secretary does not receive any other certifications during March 1992. On March 31, 1992, the balance in the account is \$900x. Under paragraph (c) of this section, X's payment for March 1992 is \$200x (\$800x (the amount treated as certified by the

Commission for X during March 1992) multiplied by \$900x (the balance in the account on the last day of March 1992) over \$3600x (the total amount treated as certified or actually certified by the Commission for all candidates during March 1992)). Under paragraph (c) of this section, Y's payment for March 1992 is \$50x (\$200x multiplied by \$900x over \$3600x). Under paragraph (c) of this section, Z's payment for March 1992 is \$650x (\$2600x multiplied by \$900x over \$3600x). The amounts not paid to X, Y, and Z for March 1992 are treated as certified by the Commission during April 1992.

PART 703-800 [RESERVED]

PART 801—BALANCED SYSTEM FOR MEASURING ORGANIZATIONAL AND EMPLOYEE PERFORMANCE WITHIN THE INTERNAL REVENUE SERVICE

Sec.

801.1 Balanced performance measurement system; in general.

801.2 Measuring organizational performance.

801.3 Measuring employee performance.

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801.5 Employee satisfaction measures.

801.6 Business results measures.

AUTHORITY: 5 U.S.C 9501 *et seq.*; secs. 1201, 1204, Pub. L. 105-206, 112 Stat. 685, 715-716, 722 (26 U.S.C. 7804 note).

SOURCE: T.D. 8830, 64 FR 42835, Aug. 6, 1999 unless otherwise noted.

§ 801.1 Balanced performance measurement system; in general.

(a) *In general*—(1) The regulations in this part 801 implement the provisions of sections 1201 and 1204 of the Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-106, 112 Stat. 685, 715-716, 722) and provide rules relating to the establishment by the Internal Revenue Service of a balanced performance measurement system.

(2) Modern management practice and various statutory and regulatory provisions require the IRS to set performance goals for organizational units and to measure the results achieved by those organizations with respect to